



THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF WORKFORCE DEVELOPMENT
DIVISION OF UNEMPLOYMENT ASSISTANCE



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John Doe
123 Main Street
Any Town, 12345

January 14, 2010

Dear Employer

With the implementation of the QUEST system, we recognize that employers may require additional time to file their Employment and Wage Detail Report for the October - December 2009 quarter. Therefore, a two-week grace period is being extended to allow employers to catch up and complete their filing.

During this grace period, no penalties will be assessed and no interest will accrue - if employers submit their report with appropriate unemployment insurance contributions by February 16, 2010. However, contributions paid after February 16, 2010 will accrue interest from the original due date of January 31, 2010 until paid.

Employers are encouraged to follow these steps in filing their 4th Quarterly Employment and Wage Detail Report:

1. Begin filing now - do not wait until the extended deadline. Filing now will not only ensure compliance with the law but provide you with more time to complete your filing in case issues are encountered during filing. Penalties for failure to submit Employment and Wage Detail Reports in a timely fashion are provided for under regulations located at 430 CMR 5.23.
2. File electronically via QUEST. Most employers will find it faster and more cost-effective to file online. Many common filing errors are prevented by filing electronically as the system will provide your business profile with correct tax rates, perform calculations, and provide instructions and quality checks throughout the filing. You can file electronically by accessing your Employer Account at www.mass.gov/uima. Click the **Employer Login** button and then select **Employment and Wage Detail Reporting**.
3. Before you report your quarterly Employment and Wage Detail Report, be sure to review and update your Employer Account - click the **Employer Login** button at www.mass.gov/uima and then select **Account Maintenance**. Employers should maintain their Employer Account by updating pertinent business information (i.e. legal or physical address, entity type, owner/officer data) whenever a change occurs.

To assist employers, quarterly Employment and Wage Detail Report filing instructions, user guides and other information are provided on the QUEST website at www.mass.gov/uima. If you have any questions or need assistance, please call our Revenue Services Department at 617-626-5075.

Thank you.

Reminder to employers who have not activated their QUEST Account

You must activate your QUEST account before you can login to your Employer Account to file your reports. The January 8th Account Activation deadline has been extended to provide you with more time to activate your account.